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US ROS ENVOYS

PRIVATE TREASURY OPTIONS

98 SERIES GRANTOR TRUST OR 508C 1A MINISTRY

13TH April 2026

Executive Summary

This report is prepared for Envoys of the Republic of Old Souls (ROS) who may maintain concerns regarding the administrative requirements of the Asset Fortress Protocol (AFP). Specifically, U.S. members may be uneasy about the potential obligation to file personal or fiduciary tax returns in their capacity as the Grantor and Trustee of a 98-series International Grantor Trust.[1]

This analysis establishes that the prevailing tax system operates within a "definitional vacuum," where the statutory objects of taxation—"income" and "gain"—lack a fixed ontological definition, allowing for a robust challenge to reporting obligations.[1] Furthermore, the protocol identifies that all federal tax liabilities assessed against the birth certificate construct are technically liabilities of the United States Treasury (the "campus") rather than the living individual.[1] For Envoys who remain uneasy with the AFP trust structure, this report offers a robust alternative: the establishment of a **Section 508(c)(1)(a) Ministry**. As a non-reporting ecclesiastical body, this structure allows members to act as creditors based on the energy of their signature credit while remaining entirely outside the IRS's reporting and oversight apparatus.[1]

Section 508(c)(1)(a): The Non-Reporting Ecclesiastical Framework

For Envoys seeking a sanctuary from the administrative reach of the state, the Section 508(c)(1)(a) Ministry provides a superior jurisdictional alternative to the traditional Asset Fortress Protocol trust.[1] This structure is designed to function as a private treasury while maintaining an "off-the-record" status with the Internal Revenue Service.[5]

Legislative Basis for Non-Reporting Status

Envoys can rely on several key provisions within the Internal Revenue Code (IRC) to maintain the privacy and non-reporting status of their ministry:

- **Mandatory Exception from Application (26 U.S.C. § 508(c)(1)(a)):** Unlike 501(c)(3) organizations, which must apply for recognition of tax-exempt status via Form 1023, Section 508(c)(1)(a) entities are "mandatory exceptions."[5] They are inherently tax-exempt by right of their ecclesiastical nature and are not required to notify the Secretary of their existence.[5]
- **Mandatory Exception from Filing (26 U.S.C. § 6033(a)(3)(A)(i)):** This section provides that the requirement to file an annual information return (such as Form 990) "shall not apply to churches, their integrated auxiliaries, and conventions or associations of churches."[5]
- **Immunity from Audit (26 U.S.C. § 7611):** The IRC provides strict limitations on "church tax inquiries," ensuring that such ministries cannot be audited with the same ease as standard corporations or non-profits.[5]

By organizing as an unincorporated "Self-Supported Ministry" (SSM), the Envoy ensures that the entity is not a "creature of the state" but a gathering of people under a peaceful mission of stewardship.[4] This structure prevents the "sign-away" of constitutional rights that occurs when a ministry voluntarily contracts for 501(c)(3) status.[5]

The Definitional Vacuum of Income: A Constitutional Challenge

The claim that ROS Envoys have no reporting obligations is predicated on a "Deeper Study of No Definition of Income or Gain," which identifies a profound gap in common law tax codes.[1]

Circularity in 26 U.S.C. § 61

In the United States, 26 U.S.C. § 61 defines "gross income" as "all income from whatever source derived."[1] Republic of Old Souls Envoys challenge this definition as fundamentally circular, as it uses the term "income" to define itself without ever establishing what income is before it is "derived."[1] Because statutes lack an exhaustive definition, courts have been forced to rely on fluctuating judicial interpretations such as *Commissioner v. Glenshaw Glass Co. (1955)*, which defined income as "undeniable accessions to wealth."

Zero-Profit Mathematical Framework

Envoys apply a mathematical formula to evaluate receipts in a credit-based system:

$$Gain = Value\,Received - Value\,Given\,(Human\,Energy) = 0$$

The argument posits that because a living man or woman exchanges their unique and priceless "human energy" for credit, the value given always equals or exceeds the credit received.[1] Consequently, for the living soul, there is no taxable "gain" or "income" to report.[1]

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U.S. Tax Discharge Protocol: Resolving Campus Liabilities

A core pillar of the ROS strategy is the understanding that tax liabilities assessed against the "birth certificate construct" are not personal debts of the living individual.[1] Instead, these are liabilities of the public credit system, which can be settled through the **U.S. Tax Discharge Protocol**.[1]

Tax Bills as Federal Obligations

Under **18 U.S. Code § 8**, "obligations or other securities of the United States" include bills or drafts drawn by authorized officers.[1] An IRS tax bill, issued by an authorized officer of the "campus," is technically an obligation of the U.S. Treasury.[1]

Execution via Qualified Indorsement

The protocol facilitates the discharge of these liabilities via the Uniform Commercial Code (UCC) and the Internal Revenue Manual (IRM):

1. **Qualified Indorsement:** The original tax bill is physically indorsed with the language: *"without recourse, pay to the order of: U.S. Treasury"*.[1]
2. **Fedwire Settlement: IRM 3.8.45.5.10.1** provides the procedural "key," instructing IRS employees to send Bill of Exchange documents to the Department of the Treasury for settlement through Fedwire.[1]

This process shifts the liability back to the campus Treasury, asserting the citizen's right to use their own credit—which backs the national currency—to discharge public debts.[1]

Introduction: The Metaphysical and Juridical Divide

The modern legal landscape operates upon a fundamental bifurcation between biological reality and juridical construction.[6] The legal system does not interact with biological matter; it interacts with "persons," which are containers for rights and duties meticulously defined by statute to act as an interface layer.[6] The Asset Fortress Protocol (AFP) is a trust-based architecture designed to navigate this divide by aligning fiduciary capacity with historical trust doctrine.[1]

Historical Foundations: The 1933 Monetary Pivot and the Usufruct Relationship

The foundational logic of the AFP rests upon the global shift in the monetary paradigm following House Joint Resolution 192 (HJR 192) in 1933.[1] This resolution abolished gold-backed contracts and mandated that all obligations be "discharged" using fiat credit rather than "paid" with substance.[1] This transition established a usufruct relationship where the state maintains an interest in the labor and assets created by individuals to

collateralize the national debt.[1] This created the ontological basis for "signature credit," where the act of signing a negotiable instrument generates value *ex nihilo*.[1]

The Jurisdictional Trap: Agency, Personality, and the Decedent Estate

The mechanism of control within the administrative state is the "Agency Trap," utilizing the Law of Agency to bind the living human to the liabilities of the artificial persona.[6] Statutory definitions in the **Interpretation Act 1978** define a "person" to include a "body of persons corporate or unincorporate," distinguishing the legal entity from the biological human being.[6] The birth certificate registration is viewed as the creation of a "decedent estate" or "body corporate" that functions as a player piece on the commercial board.[6] The AFP severs this implied agency by re-establishing the individual as the beneficiary rather than the surety.[9]

Structural Analysis of the Dual-Trust System

The Asset Fortress Protocol is typically executed through a two-trust sequence designed to facilitate credit recoupment while maintaining a firewall between public liabilities and private assets.[9]

Trust 1: The Primary 98-Series Grantor Trust

The first trust is an "International Grantor Trust" assigned a 98-prefix EIN by the IRS.[10] The birth certificate construct acts as the Grantor, while a professional trustee (such as Ecclesia Law) serves as the Trustee.[1] Its primary function is the **Clifford Protocol**, a forensic accounting sequence used to identify the signature on negotiable instruments as the monetization event.[1] This trust files corrective 1099-OIDs to redirect "hidden" credit back to the trust as the lawful beneficial owner.[1]

Trust 2: The Private Treasury (AFP or Ministry)

The second entity functions as the individual's private treasury and asset-holding vehicle.[1] In this structure, the birth certificate construct—having been re-aligned in capacity—acts as the Trustee, while the living man or woman occupies the status of Beneficiary.[1] This entity (whether it is an AFP trust or a 508(c)(1)(a) Ministry) receives "non-income grants" from Trust 1, which the protocol asserts are not taxable events.[1]

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The Clifford Protocol and Forensic Recoupment Mechanics

The Clifford Protocol utilizes IRS internal accounting logic to reconcile signature credit based on the research of Professor Richard Werner.[1] Under **IRS Publication 1212**, "nominees" (middlemen) who hold OID instruments for the true owners must file corrective Form 1099-OIDs to show the proper distribution of the Original Issue Discount and any withheld tax.[1]

$$IP(Issue\ Price) = 0$$

$$OID = Face\ Value - 0 = Face\ Value$$

The 98-series trust utilizes these provisions to redirect the withheld tax from the institutional nominee back to the trust as the lawful recipient.[1]

Clausula Rebus Sic Stantibus: The Legal Mechanism of Agency Rescission

The severance of the implied agency relationship is achieved through the international law principle of **Clausula Rebus Sic Stantibus** (CRSS).[1] This doctrine permits relief when the fundamental circumstances under which an agreement was formed have significantly changed.[8] The "Envoy Protocol" applies CRSS to rescind the presumed "U.S. Citizen" agency formed during infancy without informed consent.[1] Following this rescission, the individual re-occupies the **Office of General Executor** for the registered estate, directing the settlement of liabilities without personal attachment.[1]

Conclusion: Jurisdictional Autonomy and Operational Sovereignty

The Asset Fortress Protocol and its ecclesiastical alternative, the Section 508(c)(1)(a) Ministry, represent a sophisticated mastery of fiduciary principles and administrative rules. By separating identity from capacity and utilizing the "no income" argument, Envoys transition from debtor pawns to solvent creditors. For those concerned about reporting, the 508(c)(1)(a) Ministry provides a robust, non-reporting path that relies on established statutory exceptions to maintain the privacy and integrity of the private treasury. Ultimately, through the U.S. Tax Discharge Protocol and the Clifford Protocol, the living individual resolves public liabilities at the "campus" level while maintaining complete jurisdictional autonomy over their private assets.

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